



General Assembly

January Session, 2015

Amendment

LCO No. 8282



Offered by:

SEN. FASANO, 34th Dist.
SEN. WITKOS, 8th Dist.
SEN. FRANTZ, 36th Dist.
SEN. KANE, 32nd Dist.
SEN. KISSEL, 7th Dist.
SEN. KELLY, 21st Dist.
SEN. GUGLIELMO, 35th Dist.
SEN. MARKLEY, 16th Dist.

SEN. MCLACHLAN, 24th Dist.
SEN. BOUCHER, 26th Dist.
SEN. CHAPIN, 30th Dist.
SEN. LINARES, 33rd Dist.
SEN. HWANG, 28th Dist.
SEN. FORMICA, 20th Dist.
SEN. MARTIN, 31st Dist.

To: Subst. Senate Bill No. 1080

File No. 751

Cal. No. 442

"AN ACT CONCERNING THE DEPARTMENT OF REVENUE SERVICES."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subsections (a) and (b) of section 12-414 of the general
4 statutes are repealed and the following is substituted in lieu thereof
5 (*Effective October 1, 2015*):

6 The taxes imposed by this chapter are due and payable to the
7 commissioner monthly on or before the [twentieth] last day of the
8 month next succeeding each monthly period except that (1) every

9 person whose total tax liability for the twelve-month period ending on
10 the preceding June thirtieth was less than four thousand dollars shall
11 remit tax on a quarterly basis, and (2) every person described in
12 subdivision (2) of subsection (e) of this section shall remit tax as
13 prescribed by the commissioner under said subdivision (2).
14 "Quarterly" means a period of three calendar months commencing on
15 the first day of January, April, July or October of each year or, if any
16 seller commences business on a date other than the first day of
17 January, April, July or October, a period beginning on the date of
18 commencement of business and ending on March thirty-first, June
19 thirtieth, September thirtieth or December thirty-first, respectively.

20 (b) On or before the [twentieth] last day of the month following each
21 monthly or quarterly period, as the case may be, or on the date or
22 dates prescribed by the commissioner under subsection (e) of this
23 section, a return for the preceding period shall be filed with the
24 commissioner in such form as the commissioner may prescribe. For
25 purposes of the sales tax a return shall be filed by every seller. For
26 purposes of the use tax a return shall be filed by every retailer engaged
27 in business in the state and by every person purchasing services or
28 tangible personal property, the storage, acceptance, consumption or
29 other use of which is subject to the use tax, who has not paid the use
30 tax due a retailer required to collect the tax, except that every person
31 making such purchases for personal use or consumption in this state,
32 and not for use or consumption in carrying on a trade, occupation,
33 business or profession, need file only one use tax return covering
34 purchases during a calendar year. Such return shall be filed and the tax
35 due thereon paid on or before the fifteenth day of the fourth month
36 succeeding the end of the calendar year for which such return is filed.
37 Returns shall be signed by the person required to file the return or by
38 his or her authorized agent but need not be verified by oath, provided
39 a return required to be filed by a corporation shall be signed by an
40 officer of such corporation."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>October 1, 2015</i>	12-414(a) and (b)